

Breckenridge, CO Cost Segregation Benchmarks

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Headline figures

Metric	Median	Range
Year-1 federal savings (100% bonus)	\$98,934	\$39,857–\$112,241
Reclassification ratio (5/7/15yr ÷ basis)	26.1%	16.9%–26.6%
Land allocation	23.3%	22.6%–50.0%

Per-fixture results

Property	Type	Price	Reclass %	Y1 savings @ 37%
Peak 8 Ski-In Condo	CONDO	\$2,150,000	26.1%	\$103,626
Peak 9 Village Townhome	CONDO	\$1,485,000	26.6%	\$112,241
Downtown Breck Historic SFR	SFR	\$1,185,000	23.6%	\$78,618
Highlands Off-Mountain SFR	SFR	\$1,325,000	26.2%	\$98,934
Blue River LTR Cabin	SFR	\$825,000	16.9%	\$39,857

Methodology

Figures generated by the Cost Seg Smart engine using RSMeans 2024 base costs, BLS PPI for time-of-acquisition adjustment, county assessor land allocations where available (statistical fallback otherwise), and IRS Rev. Proc. 87-56 / Pub. 946 for MACRS class life assignment. OBBBA (2025) permanently restored 100% bonus depreciation. Federal savings illustrated at 37% top marginal rate; actual savings vary by taxpayer.

Source: costsegsmart.com — engine version of 2026-05-15. Reproducible from cities/breckenridge.json fixtures.